



March 21, 2019

Annual Information Reporting Requirements for North Carolina ABC Boards

This notice is to inform you that your annual Information Reporting Requirement for calendar year 2018 is due **July 1, 2019**. This requirement is for alcohol vendors to provide the North Carolina Department of Revenue (NCDOR) with information related to the wholesale sales of alcohol. The purpose of the law (North Carolina G.S. 105-251.2) is to provide the NCDOR with third party information that will help identify permittee compliance with the Revenue Laws of North Carolina.

As amended, G.S. 105-251.2., the alcohol vendors subject to this requirement include:

- An ABC store in the ABC system, as defined in G.S. 18B-101.
- A wine wholesaler, as defined in G.S. 18B-1201.
- A wholesaler, as defined in G.S. 18B-1301.
- The holder of an unfortified winery permit, a fortified winery permit, a brewery permit, or a distillery permit under G.S. 18-B-1100.

Penalty Information

Data not received by July 1, 2019 or data submitted in the incorrect format will be subject to applicable penalties per NC G.S 105-236(a) (10) (c) and 105-236(a) (10) (d)

- Failure to File the Information Reporting Requirement may be assessed a penalty of fifty dollars (\$50) per day with a maximum of one thousand dollars (\$1,000)
- Failure to File the Information Reporting Requirement in the format prescribed by the Secretary may be assessed a penalty of two hundred dollars (\$200)

Visit our website for the following information

<https://www.ncdor.gov/file-pay/guidance-information-reporting>

- File Layout Requirements and Descriptions
- Common Errors
- File Structure Template
- How to Save File Video
- Email and File Transfer Protocol (FTP) Instructions for Submission

Contact InfoReporting@ncdor.gov and include a contact name and phone number with any questions.